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SAN DIEGO COUNTY

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# TAX RATES

# 1939

## SAN DIEGO COUNTY
## CALIFORNIA

USEFUL INFORMATION

FOR

TAXPAYERS

# TAX RATES

# SAN DIEGO COUNTY

# CALIFORNIA

1939

Compiled for

BOARD OF SUPERVISORS

San Diego County

By R. W. GETTY, County Auditor-Controller

FORM 5 AUD. 9-39-1500 4

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## Exemptions For U. S. Service

Section 3612 of Political Code directs that all claims for

**EXEMPTIONS FOR SERVICE**
**in the Army, Navy, Marine Corps or Revenue Marine Service of the United States**

must be made between the First Monday in MARCH and the Last Monday in JUNE of each year; otherwise, such claims can not be allowed.

These claims must be filed in the office of the COUNTY ASSESSOR.

### NOTICE

Road Improvement Districts and Lighting, or other Special Improvement Districts are

NOT SUBJECT TO EXEMPTION.

# TAX PAYERS' GUIDE

**State and County Taxes Become a Lien** on all taxable property at noon on the first Monday in March of each year.

**Taxpayers must File Statement with County Assessor** of all taxable property, Real and Personal, owned by them, in their possession, or under their control on the first Monday in March of each year.

**The County Board of Equalization Meets** on the first Monday in July in each year to equalize and adjust assessments, and continues in session daily thereafter until the third Monday in July. The assessment rolls are open for public inspection during that period.

**Unsecured Personal Property Taxes Become Due and Payable** on demand, to the County Assessor on the first Monday in March of each year.

**The State and County Tax Rate** is fixed by the County Board of Supervisors, not later than the first day of September of each year.

**Taxes on Real Estate and Personal Property Assessed with Real Estate Become Due and Payable** to the County Tax Collector as follows: Taxes on Real Property are divided into two installments; the first installment consisting of one-half of the Real Estate taxes and all of the Personal Property taxes assessed with same is due and payable on the first day in November of each year, becoming delinquent at 5 o'clock P. M. on the fifth day in December of each year. The second installment, or remaining one-half of the Real Estate taxes, becomes delinquent at 5 o'clock P. M. on the twentieth day of April of each year. All taxes for the year, including the first and second installments, may be paid when the first installment is due, if desired.

**Penalties are Applied** to all unpaid taxes as follows: Eight per cent is added to all First Installment of taxes unpaid on the fifth day in December, each year. Three per cent additional is added to all taxes unpaid on the twentieth day in April, each year. An additional charge of fifty cents is applied to each parcel or extension of taxes unpaid on April twentieth, each year.

**The Delinquent Roll is Published** on or before the eighth day of June each year in a paper, authorized by the Board of Supervisors. Said publication states the date of sale of property to the State for delinquent taxes for the fiscal year ending June 30th, each year.

**Property, which has been sold** to the State for taxes for any year up to and including the year 1938 may be redeemed at the Office of the County Auditor, Room 152 Administration Building, Civic Center, any time within five years after date of sale to the State.

## REDEMPTION RATES

Interest at 1% per month from date of sale for the first year, then one-half of one per cent per month to the time of redemption.

**The County Tax Collector Will Deed to the State of California** all property delinquent for the taxes of 1934, during July, 1940, at the County Tax Collector's office, Administration Building, Civic Center, San Diego.

Property deeded to the State for delinquent taxes for the years prior to 1934, may be sold by the County Tax Collector at any time upon authorization of the State Controller.

## IMPORTANT

**When Remitting by Mail** all remittances must be by Bank Draft, Post Office or Express Money Order.

**To Avoid Penalties** all remittances must be in the County Tax Collector's office before 5 o'clock P. M. on fifth day in December and twentieth day in April of each year.

**Before Remitting** carefully examine all tax bills and see that all property upon which you desire to pay taxes is listed and properly described.

## ASSESSED VALUATIONS

| | |
|---|---|
| Real Estate other than City or Town Lots | $ 22,487,406 |
| Improvements on same | 14,251,300 |
| Personal Property Attached | 2,315,480 |
| Money | 19,390 |
| Unsecured Personal Property | 691,020 |
| Total Outside | $ 39,764,596 |
| City and Town Lots | $ 57,367,620 |
| Improvements on Same | 69,598,105 |
| Personal Property Attached | 10,430,480 |
| Money | 152,200 |
| Unsecured Personal Property | 9,418,280 |
| Total Inside | $146,966,685 |
| Total Non-operative Property | $186,731,281 |
| Operative Property | 27,211,400 |
| Total | $213,942,681 |

## ASSESSED VALUES

### INSIDE CITIES

| CITY | NET VALUATION |
|---|---|
| Chula Vista | $ 3,775,700 |
| Coronado | 7,801,920 |
| El Cajon | 657,010 |
| Escondido | 2,149,460 |
| La Mesa | 2,076,310 |
| National City | 4,114,500 |
| Oceanside | 3,283,190 |
| San Diego | 145,198,345 |

## SPECIAL DISTRICTS

### ASSESSED VALUES

| DISTRICT | VALUATION |
|---|---|
| Kensington Sewer | $1,193,074 |
| Talmadge Sewer | 1,668,820 |
| Rancho Santa Fe Maintenance | 650,670 |
| Escondido Cemetery | 5,318,790 |
| San Marcos Cemetery | 1,110,940 |
| Fallbrook Public Utility | 700,750 |
| Rancho Santa Fe Sanitation | 127,470 |

### TAX RATES

| DISTRICT | RATE |
|---|---|
| KensingtonSewer | $ .25 |
| Talmadge Sewer | .60 |
| Rancho Santa Fe Maintenance | .39 |
| Escondido Cemetery | .07 |
| San Marcos Cemetery | .01 |
| Fallbrook Public Utility | .00 |
| Rancho Santa Fe Sanitation | .66 |

## STATE, COUNTY AND COUNTY LIBRARY TAX RATES

| | |
|---|---|
| General | $1.4855 |
| Salary | 0.3245 |
| County Highway Maintenance | 0.0295 |
| Immigration | 0.0061 |
| General Unappropriated Reserve | 0.0305 |
| Highway 1909 Bond and Interest | 0.0200 |
| Highway 1919 Bond and Interest | 0.0505 |
| Highway 1923 Bond and Interest | 0.0150 |
| Detention Home Bond and Interest | 0.0015 |
| Hospital Bond and Interest | 0.0119 |
| County Special Districts Refunding Bond and Interest | 0.1300 |
| State and County Rate, Inside | $2.1050 |
| Library | 0.0500 |
| State and County Rate, Outside | $2.1550 |

## SAN DIEGO CITY PROPERTY

| | |
|---|---|
| **State and County Rate** | **$2.1050** |
| **San Diego School Rate** | **1.7850** |
| | **$3.89** |
| **San Diego City Rate** | **2.06** |
| **Combined Rate** | **$5.95** |

## ESCONDIDO CITY PROPERTY

| | |
|---|---|
| **State and County Rate** | **$2.1050** |
| **Escondido School Rate** | **1.8050** |
| | **$3.91** |
| **Escondido City Rate** | **2.59** |
| **Combined Rate** | **$6.50** |

## LIGHTING DISTRICTS

### Assessed Values

| DISTRICT | VALUATION |
|---|---|
| Cardiff | $ 236,320 |
| Encinitas | 148,640 |
| Fallbrook | 325,400 |
| Imperial Beach | 98,840 |
| Kensington Park | 558,250 |
| Lakeside | 111,940 |
| Ramona | 261,460 |
| San Ysidro | 411,674 |
| Solano Beach | 311,910 |

### Tax Rates

| DISTRICT | RATE |
|---|---|
| Cardiff | $ .26 |
| Encinitas | .17 |
| Fallbrook | .33 |
| Imperial Beach | .42 |
| Kensington Park | .10 |
| Lakeside | .16 |
| Ramona | .42 |
| San Ysidro | .23 |
| Solano Beach | .43 |

## HIGH SCHOOL DISTRICT VALUATIONS

| | | | Valuation |
|---|---|---|---|
| Coronado Unified | Coronado, Inside | $7,801,920 | |
| | Coronado, Outside | 135,940 | $ 7,937,860 |
| Escondido Union High | Bear Valley | $ 184,470 | |
| | Clamar | 54,740 | |
| | Escondido, In. | 2,149,460 | |
| | Escondido, Out. | 2,180,350 | |
| | Orange Glen | 939,840 | |
| | Pomerado Union | 1,033,620 | 8,563,810 |
| | Richland | 443,270 | |
| | Rincon | 210,840 | |
| | San Marcos | 407,470 | |
| | San Pasqual Union | 339,360 | |
| | Twin Oaks | 246,390 | |
| | Valley Center Union | 374,000 | |
| Fallbrook Union High | Bonsall Union | $ 673,700 | |
| | De Luz | 255,610 | |
| | Pauma | 457,060 | |
| | Reche | 359,030 | 4,646,520 |
| | San Onofre | 627,450 | |
| | Vallecitos | 93,480 | |
| | West Fallbrook Union | 2,180,190 | |
| Grossmont Union High | Alpine Union | $ 325,360 | |
| | Barrett | 100,380 | |
| | Cajon Valley Union, In. | 657,010 | |
| | Cajon Valley Union, Out. | 2,772,000 | |
| | Dehesa | 69,230 | |
| | Dulzura | 63,170 | |
| | Jamul | 211,650 | 10,165,560 |
| | Lakeside Union | 909,650 | |
| | La Mesa-Spring Valley, In. | 2,076,310 | |
| | La Mesa-Spring Valley, Out. | 1,705,630 | |
| | Lemon Grove | 730,950 | |
| | Santee | 544,220 | |
| Julian Union High | Anahuac | $ 41,260 | |
| | Banner | 226,740 | |
| | Borego | 199,560 | |
| | Julian Union | 435,766 | 2,445,716 |
| | Mesa Grande | 142,430 | |
| | Santa Ysabel | 166,840 | |
| | Spencer Valley | 72,610 | |
| | Warner Union | 1,160,510 | |

## High School District Valuations—*Continued*

| | | | |
|---|---|---|---|
| Mountain Empire Union High | Campo | $ 518,160 | |
| | Clover Flat | 222,890 | |
| | Descanso | 376,420 | |
| | Hipass | 107,730 | 1,968,440 |
| | Jacumba | 313,250 | |
| | Pine Valley | 327,260 | |
| | Potrero | 102,730 | |
| Oceanside-Carlsbad Union High | Carlsbad Union | $2,450,070 | |
| | Libby | 491,240 | |
| | Oceanside, Inside | 3,283,190 | 7,335,230 |
| | Oceanside, Outside | 783,460 | |
| | San Luis Rey | 327,270 | |
| Ramona Union High | Ballena | $ 80,450 | |
| | Ramona Union | 1,060,770 | 1,197,740 |
| | Spring Hill | 56,520 | |
| San Diego Unified | San Diego, Inside | $145,198,345 | |
| | San Diego, Outside | 683,420 | $145,881,765 |
| San Dieguito Union High | Cardiff | $ 429,470 | |
| | Del Mar | 1,279,620 | |
| | Encinitas | 1,735,190 | |
| | Green Valley | 120,000 | 6,077,920 |
| | Olivenhain | 104,720 | |
| | San Dieguito | 925,050 | |
| | Rancho Santa Fe | 1,483,870 | |
| Sweetwater Union High | Chula Vista Union, In | $3,775,700 | |
| | Chula Vista Union, Out | 2,085,780 | |
| | Monument | 99,680 | |
| | National, In | 4,114,500 | |
| | National, Out | 471,850 | 13,059,080 |
| | Otay | 860,430 | |
| | San Ysidro | 537,020 | |
| | South Bay Union | 1,114,120 | |
| Vista Unified | Vista Union | 3,039,700 | 3,039,700 |

## ELEMENTARY SCHOOL DISTRICT VALUATIONS

| | |
|---|---|
| *Alpine Union | $ 325,360 |
| Alta | 404,440 |
| Anahuac | 41,260 |
| Ballena | 80,450 |
| Banner | 226,740 |
| *Barrett | 100,380 |
| Bear Valley | 184,470 |
| Bonsall Union | 673,700 |
| Borego | 199,560 |
| Campo | 518,160 |
| *Cardiff | 429,470 |
| Cajon Valley Union | 3,429,010 |
| Carlsbad Union | 2,450,070 |
| Chula Vista Union | 5,861,480 |
| Clamar | 54,740 |
| Clover Flat | 222,890 |
| Coronado Unified | 7,937,860 |
| *Del Mar | 1,279,620 |
| Dehesa | 69,230 |
| De Luz | 255,610 |
| Descanso | 376,420 |
| *Dulzura | 63,170 |
| *Encinitas | 1,735,190 |
| Escondido Union | 4,329,810 |
| Grantville | 455,390 |
| *Green Valley | 120,000 |
| Hipass | 107,730 |
| Jacumba | 313,250 |
| *Jamul | 211,650 |
| Japatul | 51,490 |
| Julian Union | 435,766 |
| Lakeside Union | 909,650 |
| La Mesa-Spring Valley | 3,781,940 |
| Las Flores | 143,000 |
| Lemon Grove | 730,950 |
| Libby | 491,240 |
| Lilac | 54,050 |
| Mesa Grande | 142,430 |
| Miramar | 330,340 |
| Monument | 99,680 |
| National | 4,586,350 |
| Oceanside | 4,066,650 |
| *Olivenhain | 104,720 |
| Orange Glen | 939,840 |
| Otay | 860,430 |
| Pauma | 457,060 |
| Pine Valley | 327,260 |
| Pomerado Union, Bernardo | 629,540 |
| *Merton-Poway Division | 404,080 |
| Potrero | 102,730 |
| Ramona Union | 1,060,770 |
| *Rancho Santa Fe | 1,483,870 |
| Richland | 443,270 |
| Rincon | 210,840 |
| San Diego, Unified | 145,881,765 |
| *San Dieguito | 925,050 |
| San Luis Rey | 327,270 |
| San Marcos | 407,470 |

*For explanation of participation or non-participation in High School Bond Debt see page 11.

## Elementary School District Valuations
*— Continued*

| | |
|---|---|
| San Onofre | 627,450 |
| San Pasqual Union | 339,360 |
| Santa Ysabel | 166,840 |
| Santee | 544,220 |
| San Ysidro | 537,020 |
| Soledad | 155,730 |
| South Bay Union | 1,114,120 |
| Spencer Valley | 72,610 |
| Spring Hill | 56,520 |
| Tecate | 28,900 |
| Twin Oaks | 246,390 |
| Vallecitos | 93,480 |
| Valley Center Union | 374,000 |
| *Vista Unified | 3,039,700 |
| Warner Union | 1,160,510 |
| West Fallbrook Un. (West Fallb. Un. | 2,180,190 |
| *(Reche | 359,030 |
| GRAND TOTAL | $213,942,681 |

| | | |
|---|---|---|
| Participates in Grossmont Union High Bond Debt in 1935 and future issues. | Alpine Union | $ 325,360 |
| Participate in Grossmont Union High Bond Debt after 1935 issue. | Barrett<br>Dulzura<br>Jamul | 375,200 |
| Participate in Oceanside-Carlsbad Union High Bond Debt to and including 1924 issue only. | Cardiff<br>Del Mar<br>Encinitas<br>Green Valley<br>Olivenhain<br>San Dieguito<br>Vista Union | 7,633,750 |
| Merton-Poway Division of Pomerado Union participates in Escondido Union High Bond Debt in 1937 and future issues. | Merton-Poway | 404,080 |
| Rancho Santa Fe participates in Escondido Union High Bond Debt to and including 1926 issue only. | Rancho Santa Fe. | 1,483,870 |
| Reche participates in West Fallbrook Union Elementary Bond Debt after 1924 issue. | Reche | 359,030 |

# SCHOOL DISTRICT TAX LEVIES

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 325,360 | Alpine Union | 4.11 | 2.1550 | General 1.4855 | .05 | 1.9550 | .0365 | .7083 | .6557 | ..... | .4440 | .1105 |
| 404,440 | Alta | 2.27 | 2.1550 | Salary .3245 | .05 | .1150 | .0365 | .0785 | ..... | ..... | ..... | ..... |
| 41,260 | Anahuac | 3.22 | 2.1550 | County Highway Maintenance .0295 | .05 | 1.0650 | .0365 | .3364 | .5901 | ..... | ..... | .1020 |
| 80,450 | Ballena | 3.30 | 2.1550 | Immigration .0061 | .05 | 1.1450 | .0365 | .1610 | .7500 | ..... | ..... | .1975 |
| 226,740 | Banner | 2.97 | 2.1550 | General Unappropriated Reserve .0305 | .05 | .8150 | .0365 | .0864 | .5901 | ..... | ..... | .1020 |
| 100,380 | Barrett | 3.14 | 2.1550 | Highway 1909 Bond and Int. .0200 | .05 | .9850 | .0365 | .2928 | .6557 | ..... | ..... | ..... |
| 184,470 | Bear Valley | 3.21 | 2.1550 | Highway 1919 Bond and Int. .0505 | .05 | 1.0550 | .0365 | .1257 | .7468 | ..... | ..... | .1460 |
| 629,540 | Bernardo (Pomerado Union) | 3.55 | 2.1550 | Highway 1923 Bond and Int. .0150 | .05 | 1.3950 | .0365 | .3342 | .7468 | ..... | .1315 | .1460 |
| 673,700 | Bonsall Union | 3.38 | 2.1550 | Detention Home Bond and Int. .0015 | .05 | 1.2250 | .0365 | .3625 | .7500 | ..... | ..... | .0760 |
| 199,560 | Borego | 2.97 | 2.1550 | Hospital Bond and Interest .0119 | .05 | .8150 | .0365 | .0864 | .5901 | ..... | ..... | .1020 |
| 657,010 | Cajon Valley Union (In.) | 4.04 | 2.1550 | County Special Districts | .05 | 1.8850 | .0365 | .8000 | .6557 | ..... | .2098 | .1830 |
| 2,772,000 | Cajon Valley Union (Out.) | 4.04 | 2.1550 | Refunding Bond and Int. .1300 | .05 | 1.8850 | .0365 | .8000 | .6557 | ..... | .2098 | .1830 |
| 518,160 | Campo | 3.55 | 2.1550 | | .05 | 1.3950 | .0365 | .5328 | .5797 | ..... | .2460 | ..... |
| 429,470 | Cardiff | 3.92 | 2.1550 | TOTAL COUNTY RATE 2.1050 | .05 | 1.7650 | .0365 | .7976 | .7199 | ..... | ..... | .2110 |
| 2,450,070 | Carlsbad Union | 3.97 | 2.1550 | | .05 | 1.8150 | ..... | .6090 | 1.0000 | ..... | .1865 | .0195 |
| 3,775,700 | Chula Vista Union (In.) | 3.92 | 2.1050 | | ..... | 1.8150 | .0365 | .6820 | .7500 | ..... | .0700 | .2765 |
| 2,085,780 | Chula Vista Union (Out.) | 3.97 | 2.1550 | | .05 | 1.8150 | .0365 | .6820 | .7500 | ..... | .0700 | .2765 |
| 54,740 | Clamar | 3.08 | 2.1550 | | .05 | .9250 | .0365 | ..... | .7425 | ..... | ..... | .1460 |

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 222,890 | Clover Flat | 3.47 | 2.1550 | General 1.4855 | .05 | 1.3150 | .0365 | .6123 | .5797 | | .0865 | |
| 7,801,920 | Coronado Unified (In.) | 3.49 | 2.1050 | Salary .3245 | | 1.3850 | .0365 | | | .9870 | .0925 | .2690 |
| 135,940 | Coronado Unified (Out.) | 3.54 | 2.1550 | County Highway Maintenance .0295 | .05 | 1.3850 | .0365 | | | .9870 | .0925 | .2690 |
| 69,230 | Dehesa | 3.66 | 2.1550 | Immigration .0061 | .05 | 1.5050 | .0365 | .6298 | .6557 | | | .1830 |
| 1,279,620 | Del Mar | 3.36 | 2.1550 | General Unapprorpiated Reserve .0305 | .05 | 1.2050 | .0365 | .2376 | .7199 | | | .2110 |
| 255,610 | De Luz | 3.39 | 2.1550 | Highway 1909 Bond and Int. .0200 | .05 | 1.2350 | .0365 | .3725 | .7500 | | | .0760 |
| 376,420 | Descanso | 3.76 | 2.1550 | Highway 1919 Bond and Int. .0505 | .05 | 1.6050 | .0365 | .7118 | .5797 | | .2770 | |
| 63,170 | Dulzura | 3.24 | 2.1550 | Highway 1923 Bond and Int. .0150 | .05 | 1.0850 | .0365 | .3928 | .6557 | | | |
| 1,735,190 | Encinitas | 3.69 | 2.1550 | Detention Home Bond and Int. .0015 | .05 | 1.5350 | .0365 | .5036 | .7199 | | .0640 | .2110 |
| 2,149,460 | Escondido Union (In.) | 3.91 | 2.1050 | Hospital Bond and Interest .0119 | | 1.8050 | .0365 | .6357 | .7468 | | .2400 | .1460 |
| 2,180,350 | Escondido Union (Out.) | 3.96 | 2.1550 | County Special Districts | .05 | 1.8050 | .0365 | .6357 | .7468 | | .2400 | .1460 |
| 455,390 | Grantville | 2.52 | 2.1550 | Refunding Bond and Int. .1300 | .05 | .3650 | .0365 | .3285 | | | | |
| 120,000 | Green Valley | 3.45 | 2.1550 | | .05 | 1.2950 | .0365 | .3276 | .7199 | | | .2110 |
| 107,730 | Hipass | 3.52 | 2.1550 | TOTAL COUNTY RATE 2.1050 | .05 | 1.3650 | .0365 | .7488 | .5797 | | | |
| 313,250 | Jacumba | 3.61 | 2.1550 | | .05 | 1.4550 | .0365 | .5893 | .5797 | | .2495 | |
| 211,650 | Jamul | 2.97 | 2.1550 | | .05 | .8150 | .0365 | .1228 | .6557 | | | |
| 51,490 | Japatul | 2.59 | 2.1550 | | .05 | .4350 | .0365 | .3985 | | | | |
| 435,766 | Julian Union | 3.23 | 2.1550 | | .05 | 1.0750 | .0365 | .3464 | .5901 | | | .1020 |

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 909,650 | Lakeside Union | 4.08 | 2.1550 | General 1.4855 | .05 | 1.9250 | .0365 | .7873 | .6557 | | .2625 | .1830 |
| 2,076,310 | La Mesa-Spring Valley (In.) | 3.80 | 2.1550 | Salary .3245 | .05 | 1.6450 | .0365 | .5318 | .6557 | | .2380 | .1830 |
| 1,705,630 | La Mesa-Spring Valley (Out.) | 3.80 | 2.1550 | County Highway Maintenance .0295 | .05 | 1.6450 | .0365 | .5318 | .6557 | | .2380 | .1830 |
| 143,000 | Las Flores | 2.93 | 2.1550 | Immigration .0061 | .05 | .7750 | .0365 | .7385 | | | | |
| 730,950 | Lemon Grove | 3.27 | 2.1550 | General Unappropriated Reserve .0305 | .05 | 1.1150 | .0365 | .2398 | .6557 | | | .1830 |
| 491,240 | Libby | 3.17 | 2.1550 | Highway 1909 Bond and Int. .0200 | .05 | 1.0150 | | | 1.0000 | | | .0150 |
| 54,050 | Lilac | 2.80 | 2.1550 | Highway 1919 Bond and Int. .0505 | .05 | .6450 | .0365 | .6085 | | | | |
| 404,080 | Merton-Poway (Pom. Union) | 3.47 | 2.1550 | Highway 1923 Bond and Int. .0150 | .05 | 1.3150 | .0365 | .3342 | .7468 | | .1315 | .0660 |
| 142,430 | Mesa Grande | 2.88 | 2.1550 | Detention Home Bond and Int. .0015 | .05 | .7250 | .0365 | | .5901 | | | .0984 |
| 330,340 | Miramar | 2.43 | 2.1550 | Hospital Bond and Interest .0119 | .05 | .2750 | .0365 | .2385 | | | | |
| 99,680 | Monument | 3.47 | 2.1550 | County Special Districts | .05 | 1.3150 | .0365 | .2520 | .7500 | | | .2765 |
| 4,114,500 | National (In.) | 4.43 | 2.1050 | Refunding Bond and Int. .1300 | | 2.3250 | .0365 | .7915 | .7500 | | .4705 | .2765 |
| 471,850 | National (Out.) | 4.48 | 2.1550 | | .05 | 2.3250 | .0365 | .9715 | .7500 | | .4705 | .2765 |
| 3,283,190 | Oceanside (In.) | 3.49 | 2.1050 | TOTAL COUNTY RATE 2.1050 | | 1.3850 | | .3140 | 1.0000 | | .0515 | .0195 |
| 783,460 | Oceanside (Out.) | 3.54 | 2.1550 | | .05 | 1.3850 | | .3140 | 1.0000 | | .0515 | .0195 |
| 104,720 | Olivenhain | 3.12 | 2.1550 | | .05 | .9650 | .0365 | | .7199 | | | .2086 |
| 939,840 | Orange Glen | 3.29 | 2.1550 | | .05 | 1.1350 | .0365 | .2057 | .7468 | | | .1460 |
| 860,430 | Otay | 3.59 | 2.1550 | | .05 | 1.4350 | .0365 | .0960 | .7500 | | .2760 | .2765 |

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 457,060 | Pauma | 3.94 | 2.1550 | General | 1.4855 | .05 | 1.7850 | .0365 | .5880 | .7500 | | .3345 | .0760 |
| 327,260 | Pine Valley | 3.12 | 2.1550 | Salary | .3245 | .05 | .9650 | .0365 | .3488 | .5797 | | | |
| 102,730 | Potrero | 2.77 | 2.1550 | County Highway Maintenance | .0295 | .05 | .6150 | .0365 | .5785 | | | | |
| 1,060,770 | Ramona Union | 4.08 | 2.1550 | Immigration | .0061 | .05 | 1.9250 | .0365 | .7905 | .7500 | | .1530 | .1950 |
| 1,483,870 | Rancho Santa Fe | 3.35 | 2.1550 | General Unappropriated Reserve | .0305 | .05 | 1.1950 | .0365 | .1666 | .7199 | | | .2720 |
| 359,030 | Reche | 3.53 | 2.1550 | Highway 1909 Bond and Int. | .0200 | .05 | 1.3750 | .0365 | .5125 | .7500 | | | .0760 |
| 443,270 | Richland | 3.08 | 2.1550 | Highway 1919 Bond and Int. | .0505 | .05 | .9250 | .0365 | | .7468 | | | .1417 |
| 210,840 | Rincon | 3.15 | 2.1550 | Highway 1923 Bond and Int. | .0150 | .05 | .9950 | .0365 | .0657 | .7468 | | | .1460 |
| 145,198,345 | San Diego (In.) | 3.89 | 2.1050 | Detention Home Bond and Int. | .0015 | | 1.7850 | | | | 1.5085 | .1125 | .1640 |
| 683,420 | San Diego (Out.) | 3.94 | 2.1550 | Hospital Bond and Interest | .0119 | .05 | 1.7850 | | | | 1.5085 | .1125 | .1640 |
| 925,050 | San Dieguito | 3.45 | 2.1550 | County Special Districts | | .05 | 1.2950 | .0365 | .3276 | .7199 | | | .2110 |
| 327,270 | San Luis Rey | 3.25 | 2.1550 | Refunding Bond and Int. | .1300 | .05 | 1.0950 | | .0755 | 1.0000 | | | .0195 |
| 407,470 | San Marcos | 3.88 | 2.1550 | | | .05 | 1.7250 | .0365 | .8000 | .7468 | | | .1417 |
| 627,450 | San Onofre | 3.14 | 2.1550 | TOTAL COUNTY RATE | 2.1050 | .05 | .9850 | .0365 | .1225 | .7500 | | | .0760 |
| 339,360 | San Pasqual Union | 3.26 | 2.1550 | | | .05 | 1.1050 | .0365 | .1757 | .7468 | | | .1460 |
| 166,840 | Santa Ysabel | 3.16 | 2.1550 | | | .05 | 1.0050 | .0365 | .2764 | .5901 | | | .1020 |
| 544,220 | Santee | 3.67 | 2.1550 | | | .05 | 1.5150 | .0365 | .3798 | .6557 | | .2600 | .1830 |
| 537,020 | San Ysidro | 3.66 | 2.1550 | | | .05 | 1.5050 | .0365 | .4420 | .7500 | | | .2765 |

| VALUATION | SCHOOL DISTRICT | COUNTY RATES | | | | SCHOOL RATES | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total Rate | Total County Rate Less Schools | | County Library | Total Schools | Junior College | Elementary | High | Unified | Common Bond | High Bond |
| 155,730 | Soledad | 2.38 | 2.1550 | General 1.4855 | .05 | .2250 | .0365 | .1885 | | | | |
| 1,114,120 | South Bay Union | 4.09 | 2.1550 | Salary .3245 | .05 | 1.9350 | .0365 | .5940 | .7500 | | .2780 | .2765 |
| 72,610 | Spencer Valley | 3.35 | 2.1550 | County Highway Maintenance .0295 | .05 | 1.1950 | .0365 | .4664 | .5901 | | | .1020 |
| 56,520 | Spring Hill | 3.14 | 2.1550 | Immigration .0061 | .05 | .9850 | .0365 | | .7500 | | | .1985 |
| 28,900 | Tecate | 2.99 | 2.1550 | General Unappropriated Reserve .0305 | .05 | .8350 | .0365 | .7985 | | | | |
| 246,390 | Twin Oaks | 3.08 | 2.1550 | Highway 1909 Bond and Int .0200 | .05 | .9250 | .0365 | | .7468 | | | .1417 |
| 93,480 | Vallecitos | 3.68 | 2.1550 | Highway 1919 Bond and Int .0505 | .05 | 1.5250 | .0365 | .6625 | .7500 | | | .0760 |
| 374,000 | Valley Center Union | 3.89 | 2.1550 | Highway 1923 Bond and Int .0150 | .05 | 1.7350 | .0365 | .6272 | .7468 | | .1785 | .1460 |
| 3,039,700 | Vista Unified | 3.95 | 2.1550 | Detention Home Bond and Int .0015 | .05 | 1.7950 | .0365 | | | 1.3030 | .1410 | .3145 |
| 1,160,510 | Warner Union | 3.62 | 2.1550 | Hospital Bond and Interest .0119 | .05 | 1.4650 | .0365 | .5749 | .5901 | | .1615 | .1020 |
| 2,180 190 | West Fallbrook Union | 3.66 | 2.1550 | County Special Districts | .05 | 1.5050 | .0365 | .5145 | .7500 | | .1280 | .0760 |
| | | | | Refunding Bond and Int. .1300 | | | | | | | | |
| | | | | TOTAL COUNTY RATE 2.1050 | | | | | | | | |

## *Road Improvement Districts Created by the Board of Supervisors Upon Petition of Property Owners at Time of Formation*

| DISTRICT NO. | STREET | DATE OF ISSUE | AMOUNT OF BONDS | RATE INT. | LAST BOND DUE | ASSESSED VALUATION | ASSESSED RATE |
|---|---|---|---|---|---|---|---|
| 6 | Kensington Park | Feb. 18, 1924 | 79,563.00 | 7% | 1944 | $135,980 | 3.93 |
| 40 | Valencia Park | Mar. 19, 1928 | 256,209.84 | 7% | 1942 | 140 | 284,229.40 |

Rates are based on the value of real estate only in each district and are subject to change each year.

*Acquisition and Improvement Districts Created by the Board of Supervisors Upon the Petition of Property Owners at the Time of Formation*

## ACQUISITION AND IMPROVEMENT DISTRICT No. 5

### BUENA VISTA

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| October 31, 1927 | $32,925.15 | 7% | 1947 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 21.89 | .... | ..... |
| B | 9.38 | $ 60 | $ 6,041.85 |
| C | 56.04 | 40 | 54,144.80 |
| D | 8.45 | 140 | 2,332.63 |
| E | 4.24 | 330 | 496.56 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 6

### MARYLAND HEIGHTS

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| August 15, 1928 | $91,404.30 | 7% | 1943 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| 1 | 4.02 | $ 1,690 | $ 250.75 |
| 2 | 1.43 | 1,420 | 106.16 |
| 3 | 1.43 | 1,040 | 144.94 |
| 4 | 3.24 | 900 | 379.49 |
| 5 | 5.26 | 1,020 | 543.61 |
| 6 | 31.25 | 2,550 | 1,291.84 |
| 7 | 13.22 | ..... | ..... |
| 8 | 13.25 | 520 | 2,686.03 |
| 9 | 18.26 | 720 | 2,673.42 |
| 10 | 4.83 | 2,390 | 213.03 |
| 11 | 3.81 | 6,740 | 59.59 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 12

### VILLA CARO HEIGHTS

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| February 23, 1929 | $98,974.44 | 7% | 1949 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| No Zones | .... | $141 | $85,667.38 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 19

### FLETCHER HILLS

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| October 7, 1929 | $516,631.83 | 7% | 1949 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| No Zones | .... | $310 | $204,154.73 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 26

### REO DRIVE

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| May 27, 1929 | $156,819.90 | 7% | 1949 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 16.3 | $ 120 | $22,674.00 |
| B | 27.7 | 270 | 17,125.30 |
| C | 22.5 | 30 | 125,193.93 |
| D | 33.5 | 18,590 | 300.80 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 32

### HARBORSIDE UNIT No. 1

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| May 28, 1928 | $94,973.62 | 7% | 1948 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| No Zones | .... | $1,640 | $7,283.68 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 36

### PARADISE HILLS UNIT No. 1

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| October 8, 1928 | $362,111.38 | 7% | 1943 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 35.88 | $ 80 | $237,008.43 |
| B | 42.88 | 80 | 283,247.54 |
| C | 5.24 | 50 | 55,381.24 |
| D | 11.92 | 30 | 209,969.56 |
| E | 4.08 | 30 | 71,868.78 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 39

### SAN MIGUEL EXTENSION

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| April 9, 1928 | $14,533.99 | 7% | 1948 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| No Zones | .... | .... | .... |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 42

### NORTH LEUCADIA

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| May 7, 1928 | $40,870 | 7% | 1943 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 97.9 | $3,330 | $1,406.02 |
| B | 2.1 | 410 | 244.96 |

Includes 1 year bonds.

## ACQUISITION AND IMPROVEMENT DISTRICT No. 3

### CITY OF SAN DIEGO

| DATE | BONDS | INTEREST | LAST BOND DUE |
|---|---|---|---|
| January 28, 1929 | $65,036.98 | 7% | 1944 |

| ZONE | PER CENT | VALUATION | RATE |
|---|---|---|---|
| A | 94.843 | ..... | $ ..... |
| B | 3.490 | 60 | 5,079.61 |
| C | .001 | 120 | .73 |
| D | 1.666 | ..... | ..... |

Includes 1 year bonds.

## STATE AND COUNTY TAX RATES IN SAN DIEGO COUNTY

### 1874 TO 1939

| Year | Rate Inside | Rate Outside | Year | Rate Inside | Rate Outside |
|---|---|---|---|---|---|
| 1874 | $2.65 | | 1907 | $1.60 | $2.20 |
| 1875 | 2.61 | | 1908 | 1.50 | 2.10 |
| 1876 | 2.49 | | 1909 | 1.40 | 2.00 |
| 1877 | 2.38 | | 1910 | 1.40 | 2.00 |
| 1878 | 2.30 | | 1911 | 1.40 | 2.00 |
| 1879 | 2.445 | | 1912 | 1.45 | 2.00 |
| 1880 | 2.46 | | 1913 | 1.45 | 2.10 |
| 1881 | 1.75 | | 1914 | 1.19 | 1.85 |
| 1882 | 1.45 | | 1915 | 1.66 | 2.36 |
| 1883 | 1.853 | | 1916 | 1.75 | 2.45 |
| 1884 | 1.684 | | 1917 | 1.95 | 2.65 |
| 1885 | 1.72 | | 1918 | 1.89 | 2.59 |
| 1886 | 1.70 | | 1919 | 1.89 | 2.59 |
| 1887 | 1.40 | $1.60 | 1920 | 2.62 | 3.35 |
| 1888 | 1.18 | 1.50 | 1921 | 2.11 | 2.85 |
| 1889 | 1.85 | 2.15 | 1922 | 1.96 | 2.71 |
| 1890 | 1.42 | 1.72 | 1923 | 2.56 | 3.28 |
| 1891 | 1.30 | 1.70 | 1924 | 2.56 | 3.28 |
| 1892 | 1.12 | 1.42 | 1925 | 2.53 | 3.25 |
| 1893 | 1.50 | 1.85 | 1926 | 2.91 | 3.63 |
| 1894 | 1.38 | 1.73 | 1927 | 3.06 | 3.78 |
| 1895 | 1.65 | 2.00 | 1928 | 3.06 | 3.78 |
| 1896 | 1.40 | 1.80 | 1929 | 1.82 | 2.18 |
| 1897 | 1.57 | 1.97 | 1930 | 1.81 | 2.17 |
| 1898 | 1.55 | 1.95 | 1931 | 2.15 | 2.58 |
| 1899 | 1.60 | 2.10 | 1932 | 2.63 | 2.68 |
| 1900 | 1.58 | 2.08 | 1933 | 1.85 | 1.92 |
| 1901 | 1.65 | 2.25 | 1934 | 1.853 | 1.923 |
| 1902 | 1.75 | 2.25 | 1935 | 1.495 | 1.545 |
| 1903 | 1.65 | 2.25 | 1936 | 1.613 | 1.663 |
| 1904 | 1.75 | 2.25 | 1937 | 1.95 | 2.00 |
| 1905 | 1.65 | 2.25 | 1938 | 1.805 | 1.845 |
| 1906 | 1.65 | 2.25 | 1939 | 2.105 | 2.155 |

For State and County Taxes write to County Tax Collector, at San Diego, California.

## CITY ASSESSMENTS AND TAXES

City assessments are made and city taxes become due and delinquent in cities in San Diego County as follows:

| City | Assessments Made | Taxes Due | Taxes Delinquent |
|---|---|---|---|
| Chula Vista | March | November | December |
| Coronado | March | October | December |
| El Cajon | March | October | December |
| Escondido | March | November | December |
| La Mesa | March | November | December |
| National | March | November | December |
| Oceanside | March | October | December |
| San Diego | March | November | December |

For City Taxes write to City Tax Collector of any of above cities, except Escondido and San Diego.

For San Diego City and Escondido City Taxes, 1939, write County Tax Collector, San Diego, California.

**FOR COUNTY INFORMATION**

WRITE COUNTY AUDITOR'S OFFICE

TELEPHONE COUNTY AUDITOR'S OFFICE

CALL AT COUNTY AUDITOR'S OFFICE

R. W. GETTY
AUDITOR-CONTROLLER
SAN DIEGO COUNTY
SAN DIEGO, CALIFORNIA

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